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Attorneys for Creditor  
Coherent, Inc.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**RESPONSE OF COHERENT, INC. TO  
SECOND AND THIRD OMNIBUS OBJECTIONS TO CLAIMS**

Coherent, Inc. ("Coherent") responds to the Second and Third Omnibus Claims Objections  
as follows:

**I. BACKGROUND**

1. In February 2005, "Delphi Medical Systems" ("Delphi Medical"), an entity with a  
"Bill To" and "Ship To" address in Longmont, Colorado, issued to Coherent a purchase order for

certain medical laser imaging equipment (the "Equipment"). On September 30, 2005, Coherent shipped the Equipment to Delphi Medical.

2. On October 13, 2005, Coherent made written demand for return of the Equipment. Coherent subsequently submitted timely proofs of claim for the purchase price of the Equipment. Because the purchase order identified only "Delphi Medical Systems", Coherent submitted proofs of claim against both Delphi Medical Systems Colorado Corporation ("Delphi Med. Colorado") and Delphi Medical Systems Corporation ("Delphi Med"). Coherent's proof of claim against Delphi Med Colorado was assigned claim number 12370, and Coherent's claim against Delphi Med. was assigned claim number 12371.

3. In its Second Omnibus Objection, Delphi Corporation ("Delphi") objects to Coherent's claim against Delphi Med., claim no. 12371, on grounds that the claim is duplicative of Coherent's claim against Delphi Med Colorado, claim no. 12370. In its Third Omnibus Objection, Delphi does not object to the dollar amount of claim no. 12370, but seeks to have the claim classified as a general unsecured claim rather than as a claim entitled to priority, a priority that Coherent claims based on its reclamation rights.

## **II. RESPONSE TO OBJECTIONS**

4. **Coherent's Claim No. 12371 Against Delphi Med.** The purchase order forming the basis of Coherent's claim was issued by "Delphi Medical Systems". The Second Omnibus Objection seeks to disallow Coherent's claim against Delphi Med. without any evidence or other proof that "Delphi Medical Systems" is Delphi. Med Colorado or Delphi Med. Coherent does not seek a double recovery and agrees that if the cases of Delphi Med. and Delphi Med Colorado are effectively consolidated, claim no. 12371 can be eliminated as duplicative. If, however, the cases are not consolidated, Delphi should be required to demonstrate that "Delphi Medical Systems" refers to -- and was understood by creditors to refer to -- Delphi Med Colorado.

5. **Coherent's Claim No. 12370 Against Delphi Med Colorado.** Coherent has claimed that its claim is entitled to priority based on its timely reclamation demand. Delphi's counsel has represented that the order disposing of the Third Omnibus Objection will state that it is without prejudice to Coherent's reclamation rights as well as Delphi's rights to object to any aspect of such reclamation rights. Coherent believes that such a reservation adequately addresses the interests of both parties and has no objection to the relief requested by the Third Omnibus Objection on that basis.

Dated: November 20, 2006  
Palo Alto, California

s/Patrick M. Costello  
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